

**Town of Lamoine - Expenditure Budget**  
**FY Ending June 30, 2015**

April 30, 2015

<b>Appropriation</b>	<b>Budget</b>	<b>Expended</b>	<b>Remaining</b>	<b>% Expended</b>
Administration	\$191,552.82	\$154,205.03	\$37,347.79	80.50%
<b>Public Safety</b>	<b>\$62,265.50</b>	<b>\$54,508.22</b>	<b>\$7,757.28</b>	<b>87.54%</b>
Solid Waste/Recycling	\$104,650.00	\$73,566.67	\$31,083.33	70.30%
<b>Library</b>	<b>\$7,199.00</b>	<b>\$7,199.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Social Services	\$9,719.00	\$9,719.00	\$0.00	100.00%
<b>Code Enforcement/Planning/Appeals</b>	<b>\$18,265.00</b>	<b>\$14,395.66</b>	<b>\$3,869.34</b>	<b>78.82%</b>
Fire Truck Payment	\$42,211.00	\$0.00	\$42,211.00	0.00%
<b>Road Maintenance</b>	<b>\$167,100.00</b>	<b>\$119,362.70</b>	<b>\$47,737.30</b>	<b>71.43%</b>
Major Road Projects	\$156,450.00	\$350.00	\$156,100.00	0.22%
<b>Copier</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>0.00%</b>
Parks & Recreation	\$11,628.00	\$6,480.17	\$5,147.83	55.73%
<b>Town Hall Heating System</b>	<b>\$10,000.00</b>	<b>\$5,590.00</b>	<b>\$4,410.00</b>	<b>55.90%</b>
Comprehensive Planning	\$7,500.00	\$0.00	\$7,500.00	0.00%
<b>Land Conservation</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$0.00	100.00%

<b>Total Town Budget</b>	<b>\$796,540.32</b>	<b>\$449,376.45</b>	<b>\$347,163.87</b>	<b>56.42%</b>
Encumbered Funds	\$17,488.68	\$10,831.46	\$6,657.22	<b>61.93%</b>
<b>EDUCATION</b>				
Lamoine School Department	\$2,572,155.00	\$1,735,979.64	\$836,175.36	67.49%
<b>Total Education</b>	<b>\$2,572,155.00</b>	<b>\$1,735,979.64</b>	<b>\$836,175.36</b>	<b>67.49%</b>

County Tax	\$106,521.94	\$106,521.94	\$0.00	100.00%
<b>GRAND TOTAL BUDGET</b>	<b>\$3,492,705.94</b>	<b>\$2,302,709.49</b>	<b>\$1,189,996.45</b>	<b>65.93%</b>

**Expected % Expended 83.01%**

Report Date 30-Apr-15 Budget Start 1-Jul-14  
# of Days 303

Special Monitored Lines:

Adm-Legal	\$5,000.00	\$6,631.75	-\$1,631.75	132.64%
Property Tax Abatements*	\$81,986.85	\$1,246.30	\$80,740.55	n/a
General Assistance	\$3,500.00	\$1,176.00	\$2,324.00	33.60%

\*The "budget" for abatements is the tax commitment overlay

Town of Lamoine - Revenue Report-FY Ending 6/30/15

April 30, 2015

Revenue Budget	Approved	Estimated	Actual	Over/Under	Remaining	% Collected
Interest - Taxes	\$8,500.00	\$7,056.16	\$8,399.57	\$1,343.41	\$100.43	98.82%
<b>Auto Excise</b>	<b>\$280,000.00</b>	<b>\$232,438.36</b>	<b>\$242,966.74</b>	<b>\$10,528.38</b>	<b>\$37,033.26</b>	<b>86.77%</b>
Boat Excise Taxes	\$3,500.00	\$2,905.48	\$1,428.00	-\$1,477.48	\$2,072.00	40.80%
<b>Administration Fees</b>	<b>\$750.00</b>	<b>\$622.60</b>	<b>\$303.93</b>	<b>-\$318.67</b>	<b>\$446.07</b>	<b>40.52%</b>
Tax Lien Charges	\$4,000.00	\$3,320.55	\$4,363.64	\$1,043.09	-\$363.64	109.09%
<b>Agent Fees</b>	<b>\$5,600.00</b>	<b>\$4,648.77</b>	<b>\$4,573.54</b>	<b>-\$75.23</b>	<b>\$1,026.46</b>	<b>81.67%</b>
Revenue Sharing	\$32,664.14	\$27,115.71	\$27,922.84	\$807.13	\$4,741.30	85.48%
<b>General Assistance Reimburse*</b>	<b>\$1,750.00</b>	<b>\$588.00</b>	<b>\$243.00</b>	<b>-\$345.00</b>	<b>\$1,507.00</b>	<b>13.89%</b>
Interest-Investments	\$7,000.00	\$5,810.96	\$6,555.30	\$744.34	\$444.70	93.65%
<b>Surplus Use</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Lease Income-Cell Tower	\$12,360.00	\$10,260.49	\$11,500.00	\$1,239.51	\$860.00	93.04%
<b>Hodgkins Trust Fund</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00%</b>
CEO Fund Revenue	\$12,500.00	\$13,376.71	\$11,030.30	-\$2,346.41	\$1,469.70	88.24%
<b>Road Assistance</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>	<b>\$22,492.00</b>	<b>-\$1,508.00</b>	<b>\$1,508.00</b>	<b>93.72%</b>
Road Fund Transfer	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	100.00%
<b>Animal Control Fees</b>	<b>\$1,500.00</b>	<b>\$1,245.21</b>	<b>\$1,828.00</b>	<b>\$582.79</b>	<b>-\$328.00</b>	<b>121.87%</b>
Encumbered FY 2014 Funds	\$17,488.68	\$17,488.68	\$17,488.68	\$0.00	\$0.00	100.00%
<b>Education Revenues</b>	<b>\$389,202.00</b>	<b>\$389,202.00</b>	<b>\$463,561.93</b>	<b>-\$74,359.93</b>	<b>-\$74,359.93</b>	<b>0.00%</b>
<b>Total Non Property Tax Revenue</b>	<b>\$860,814.82</b>	<b>\$714,594.22</b>	<b>\$884,657.47</b>	<b>-\$170,063.25</b>	<b>-\$23,842.65</b>	<b>102.77%</b>
<b>BETE Receivable</b>	<b>\$1,698.47</b>	<b>\$1,698.47</b>	<b>\$1,698.00</b>	<b>-\$0.47</b>	<b>\$0.47</b>	<b>99.97%</b>
<b>Homestead Receivable</b>	<b>\$22,969.00</b>	<b>\$11,484.50</b>	<b>\$17,433.00</b>	<b>\$5,948.50</b>	<b>\$5,536.00</b>	<b>75.90%</b>
<b>Property Taxes</b>	<b>\$2,607,223.65</b>	<b>\$2,492,505.81</b>	<b>\$2,494,120.46</b>	<b>\$1,614.65</b>	<b>\$113,103.19</b>	<b>95.66%</b>

<b>Total Revenue</b>	<b>\$3,492,705.94</b>	<b>\$4,020,362.68</b>	<b>\$4,282,566.40</b>	<b>-\$226,642.64</b>	<b>-\$789,860.46</b>	<b>122.61%</b>
<b>Total General Fund Rev.</b>	<b>\$3,005,655.26</b>	<b>\$2,820,195.37</b>	<b>\$2,840,008.02</b>	<b>\$19,812.65</b>	<b>\$165,647.24</b>	<b>94.49%</b>

\*General Assistance = 50% reimbursement from state, estimate is based on expenses

Town of Lamoine - Treasurer's Cash Report-FY ending 6/30/15  
April 30, 2015

Checking-FNBBH	\$470,051.09	<b>Revenue Remaining</b>	\$165,647.24
FNBBH Investment Mgt	\$1,334,381.13	<b>Expenses Remaining</b>	\$1,189,996.45
Petty Cash & Cash awaiting deposit	\$413.76		
<b>Total Liquid Assets</b>	<b>\$1,804,845.98</b>	<b>Expected Cash 6/30/15</b>	<b>\$622,753.34</b>
Liens 2013/14	\$23,325.95		
Liens 2012/13	\$0.00		
Property Tax 2014/15	\$214,220.03	<b>Non General Fund Cash Balances</b>	
Unpaid Personal Property	\$7,336.80	Code Enforcement	\$26,425.31
Homestead Receivable	\$5,536.00	Fire Truck Reserve	\$1,471.64
Accounts Receivable	\$387.36	Road Assistance	\$58,430.86
Demo Debris Receivable	\$329.08	Education Capital Reserve	\$9,660.07
Tax Acquired Property	\$0.00	Revaluation Reserve	\$107,119.85
Supplemental Taxes	\$196.00	Parks Fund	\$8,931.78
Credit Cards Receivable	\$193.79	Cable TV Fund	\$38,373.13
Total Receivables	\$251,525.01	Insurance Deductible	\$7,488.40
		Harbor Fund	\$19,079.43
Warrant Payable	\$157,743.43	Capital Improvements	\$54,890.55
<b>Cash after accts payable</b>	<b>\$1,647,102.55</b>	Cemetery Funds (all)	\$14,154.85
		Veterans Memorial Fund	\$5,525.06
		Land Conservation Fund	\$7,395.89

# Operational Impact on Fund Balances

30-Apr-15

Fund Name	Beginning	Appropriated FY 2014	Budgeted/ Fund Addn's FY 2014	Operational Revenues	Operational Expenses	Estimated Balance
<b>Unreserved/Undesignated Fund*</b>	<b>\$370,920.78</b>	<b>\$30,000.00</b>	<b>\$368,830.32</b>	<b>\$521,235.02</b>	<b>\$302,197.92</b>	<b>\$559,957.88</b>
Flag Display Fund	\$388.67	\$0.00	\$400.00	\$0.00	\$0.00	\$788.67
<b>Code Enforcement Fund</b>	<b>\$29,303.63</b>	<b>\$3,000.00</b>	<b>\$18,265.00</b>	<b>\$8,030.30</b>	<b>\$14,395.66</b>	<b>\$38,203.27</b>
Education Fund**	\$157,706.32	\$0.00	\$2,572,155.00	\$2,586,946.99	\$1,735,979.64	\$993,881.68
<b>Fire Truck Reserve Fund</b>	<b>\$1,464.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7.52</b>	<b>\$0.00</b>	<b>\$1,471.64</b>
Road Fund	\$78,158.22	\$20,000.00	\$323,550.00	\$22,764.64	\$119,712.70	\$284,760.16
<b>Education Capital Reserve</b>	<b>\$9,610.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49.50</b>	<b>\$0.00</b>	<b>\$9,660.07</b>
Animal Control Fund	\$3,672.36	\$1,500.00	\$1,500.00	\$1,828.00	\$1,436.18	\$4,064.18
<b>Revaluation Fund</b>	<b>\$106,571.10</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$548.75</b>	<b>\$0.00</b>	<b>\$111,119.85</b>
Parks & Recreation Fund	\$8,889.01	\$0.00	\$3,821.00	\$167.77	\$6,480.17	\$6,397.61
<b>Cable TV Equipment Fund</b>	<b>\$38,171.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,041.95</b>	<b>\$2,713.34</b>	<b>\$47,500.27</b>
Insurance Deductible Fund	\$7,451.38	\$0.00	\$500.00	\$37.02	\$0.00	\$7,988.40
<b>Harbor Fund</b>	<b>\$18,988.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,480.87</b>	<b>\$995.45</b>	<b>\$19,473.98</b>
Veterans Memorial Fund	\$5,495.88	\$0.00	\$0.00	\$134.78	\$22.50	\$5,608.16
<b>Reserved for Endowments</b>	<b>\$10,808.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$72.49</b>	<b>\$225.00</b>	<b>\$10,656.34</b>
Capital Improvement Fund	\$54,609.61	\$3,000.00	\$51,860.00	\$280.94	\$5,590.00	\$98,160.55
<b>Conservation Commission Fund</b>	<b>\$1,008.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$153.58</b>	<b>\$854.43</b>
Land Conservation Fund	\$6,361.39	\$0.00	\$1,000.00	\$34.50	\$0.00	\$7,395.89
<b>Hodgkins Trust Fund</b>	<b>\$22,422.43</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$8,601.57</b>	<b>-\$4,410.00</b>	<b>\$25,434.00</b>
Heating Assistance Fund	\$ -	\$ -	\$ -	\$ 2,850.00	\$ 260.00	\$ 2,590.00